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UNITED STATES OF AMERICA

FILED IN THE  
UNITED STATES DISTRICT COURT  
DISTRICT OF HAWAII

MAR 03 2004

at 2 o'clock and 17 min. P M  
WALTER A.Y.H. CHINN, CLERK

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	CR. NO. <u>C R 04 - 00102</u>	DAE
	)		
Plaintiff,	)	INDICTMENT	
	)		
vs.	)	[18 U.S.C. §§ 1343 and 2]	
	)		
SIAKISONE LIU, (01)	)		
aka JACK LIU, and	)		
TOFAO FALA TAGALOA, (02)	)		
	)		
Defendants.	)		
	)		

INDICTMENT

COUNTS 1-2

Wire Fraud

The Grand Jury charges:

A. Introduction

1. The American Samoa Power Authority (ASPA) is a

federally funded utility in American Samoa that purchased materials from a California supplier known as "Wadwa."

2. LL&A is a company that supplied materials to ASPA purchased from Wadwa for a commission from Wadwa.

3. LL&A is operated and owned by JACK LIU, a co-defendant herein.

4. At all times relevant herein, the defendant TOFAO FALA TAGALOA was an employee of ASPA.

B. The Scheme to Defraud

5. From on or about late 1997 until early 2000, in the District of Hawaii, American Samoa, and diverse other places, the defendants SIAKISONE LIU, aka JACK LIU, and TOFAO FALA TAGALOA devised a scheme and artifice for obtaining money from ASPA by means of material false and fraudulent pretenses, representations and promises, well knowing at the time such pretenses, representations and promises would be and were false statements, representations and promises included the following:

6. In the normal course of business between LL&A and ASPA, the defendant LIU submitted invoices for materials shipped by Wadwa, and ASPA made payments directly to LIU (LL&A) who would then deposit the check into his Bank of Hawaii account, keep his sales percentage and forward the remaining funds to Wadwa.

7. During the course of his business activities, the

defendant SIAKISONE LIU, aka JACK LIU, obtained the services of the defendant TOFAO FALA TAGALOA and other employees of ASPA in assisting him in obtaining money by submitting false invoices for materials for which he had already been paid, using one of several vendor numbers and/or resubmitting invoices for which the defendant SIAKISONE LIU, aka JACK LIU, had been previously paid.

8. Several fraudulent vendor numbers were created to avoid detection of the repayments by ASPA, by the defendants SIAKISONE LIU, aka JACK LIU, and TOFAO FALA TAGALOA.

9. The defendant TOFAO FALA TAGALOA would process LL&A invoices without regard to previous payment and on other occasions the defendant LIU would simply ask the defendant TAGALOA to resubmit a claim for which he had been previously paid.

10. The defendant LIU would pay the defendant TOFAO FALA TAGALOA a portion of the proceeds he received for TAGALOA's cooperation in the scheme.

C. Wire Communications

11. On or about the dates stated, in the District of Hawaii and elsewhere, the defendants SIAKISONE LIU, aka JACK LIU and TOFAO FALA TAGALOA, for the purpose of executing the aforesaid scheme and artifice to defraud and attempting to do so, did knowingly cause the transmission in interstate commerce by

means of wire communications certain signs, signals and sounds that is the following writings with each such wire communication constituting a separate count of the indictment.

Count 1

On or about April 30, 1999, check no. 52836 in the amount of \$39,306 was issued in American Samoa in favor of Liu, Levy & Associates (LL&A), for materials allegedly provided to ASPA by Wadwa, and was electronically cleared by wire transmission at the Bank of Hawaii Center in Honolulu, Hawaii.

All in violation of Title 18, United States Code, Sections 1343 and 2.

Count 2

On or about May 21, 1999, check no. 53000 in the amount of \$87,297 (of which \$47,991 had been previously paid to Liu, Levy & Associates (LL&A)) was issued in American Samoa in favor of Liu, Levy & Associates (LL&A), for materials allegedly provided to ASPA by Wadwa, and was electronically cleared by wire transmission at the Bank of Hawaii Center in Honolulu, Hawaii.

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All in violation of Title 18, United States Code,  
Sections 1343 and 2.

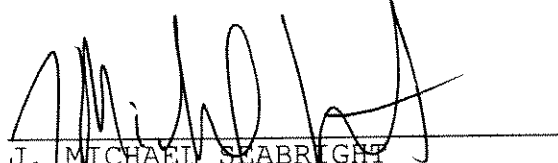
DATED: MAR 03, 2004, at Honolulu,  
Hawaii.

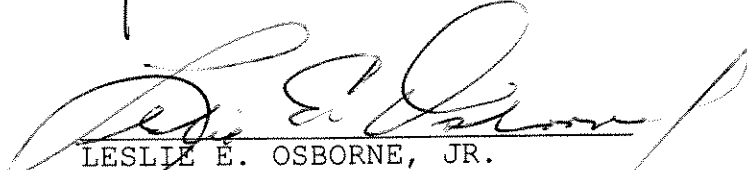
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FOREPERSON, GRAND JURY

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aka Jack Liu, and Tofao Fala Tagaloa;  
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